

Authority and Responsibilities

AAB is granted Departmental internal oversight authority by, and reports directly to, the Sheriff. AAB is granted complete access to all Department records (manual or electronic), physical properties, and personnel relevant to audits and non-audit functions, including but not limited to all search warrants, confidential informant packages, arrest and incident reports, complaint inquiries, criminal investigations, administrative investigations, use of force investigations, electronic communications, personnel records, and any documents deemed necessary. All documents and information provided to internal auditors during an audit will be handled with confidentiality and due consideration.

Manual of Policies and Procedures, Section 3-04/040.10, Authorization

The Audit and Accountability Bureau shall, at the direction of the Sheriff or his designee: Conduct Law Enforcement Performance Audits;

- Develop an annual audit plan;**
- Be guided by Generally Accepted Government Auditing Standards;**
- Conduct non-audit functions, examinations, reviews, agreed upon procedures, and special projects;**
- Serve as a resource to other Department units in conducting audits;**
- Review established systems, policies, and procedures to evaluate compliance with laws and regulations;**
- Evaluate plans and actions taken to correct reported issues and concerns; and**
- Convene Shooting Analysis Committee meetings and assess employee involved shootings and critical incidents when called upon by policy and/or the Critical Incident Review Panel.**

Manual of Policies and Procedures, Section 3-04/040.30, Responsibilities
